

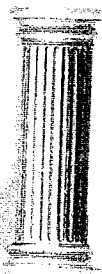
Decatur

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UMBAUGH



H.J. Umbaugh & Associates, LLP
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It's all about experience.

September 27, 2007

Decatur County
c/o Ms. Bridgett C. Weber
150 Courthouse Square, #133
Greensburg, IN 47240

Re: Financial Advisory Services

Dear Bridgett:

You have requested that H.J. Umbaugh & Associates, Certified Public Accountants, LLP (the "Firm") provide to Decatur County (the "Client") those services more fully set forth in Exhibit A hereto (the "Services").

Fees and Costs.

Fees charged for work performed are generally based on hourly rates for the time expended, a fixed amount or other arrangement as mutually agreed upon as more appropriate for a particular matter. Hourly rates for work performed by our professionals vary by individual and reflect the complexity of the engagement.

In addition to fees, we also charge for various ancillary services, for which you will be invoiced. Such charges may include long distance telephone charges, photocopying, facsimile transmission, computer research, mileage, travel expenses and other similar charges specifically applicable to the engagement.

Billing Procedures.

Normally, you will receive a monthly statement showing fees and costs incurred in the prior month. Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if arrangements are made for the payment of fees from bond proceeds. The account balance is due and payable on receipt of the statement and we reserve the right to charge 1% interest per month for outstanding unpaid balances over thirty (30) days from the date of billing. Once our representation has been concluded or terminated, a final billing will be sent to you. If requested to provide an estimate of our fees for a given matter, we will endeavor in good faith to provide our best estimate, but unless there is a mutual agreement to a fixed fee, the actual fees incurred on any project may be less than or exceed the estimate. Any questions or errors in any fee statement should be brought to our attention in writing within sixty (60) days of the billing date.

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Termination.

Both the Client and the Firm have the right to terminate the engagement at any time after reasonable advance written notice. On termination, all fees and charges incurred prior to termination shall be paid promptly.

Accountants' Opinion.

In performing our engagement, we will be relying on the accuracy and reliability of information provided by Client personnel. We will not audit, review, or examine the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. However, we will inform you of any material errors and any evidence or information that comes to our attention during the performance of our procedures, that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement. The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Client personnel. Accordingly, false representations could cause material errors to go undetected. The Client, therefore, agrees to indemnify and hold us harmless for any liability and all reasonable costs (including legal fees) that we may incur in connection with claims based upon our failure to detect material errors resulting from false representations made to us by any Client personnel and our failure to provide an acceptable level of service due to those false representations.

The responsibility for auditing the records of the Client rests with the Indiana State Board of Accounts and the work performed by the Firm shall not include an audit or review of the records or the expression of an opinion on financial data.

Client Responsibilities.

It is understood that the Accountants will serve in an advisory capacity with the Client. The Client is responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee the services we provide. The Client is responsible for evaluating adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

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Additional Services.

Exhibit A sets forth the scope of the Services to be provided by the Firm. From time-to-time, additional services may be requested by the Client beyond the scope of Exhibit A. The Firm may provide these additional services and be paid at the Firm's customary fees and costs for such services. In the alternative, the Firm and the Client may complete a revised and supplemented Exhibit A to set forth the additional services (including revised fees and costs, as needed) to be provided. In either event, the terms and conditions of this letter shall remain in effect.

If the foregoing accurately represents the basis upon which we may provide Services to the Client, we ask that you execute this letter, in the space provided below setting forth your agreement. Execution of this letter can be performed in counterparts each of which will be deemed an original and all of which together will constitute the same document.

If you have any questions, please let us know.

Very truly yours,

H.J. Umbaugh & Associates
Certified Public Accountants, LLP

By: _____

Gerald G. Malone

The undersigned hereby acknowledges and agrees to the foregoing letter of engagement.

Decatur County, Indiana

Date: 11/5/07

By: _____

Charles Buell

EXHIBIT A

Services Provided and Fees

Scope of Services

A. Analyze the real property abatements calculated by the County Auditor's office

For each taxpayer requested by the County Auditor's office:

1. Review property record cards prepared by the Assessor's office
2. Confirm the term of the abatements
3. Calculate the abatements
4. Review the abatements calculated by the Auditor's office
5. Reconcile any differences with the Auditor's office

B. Analyze the personal property abatements calculated by the County Assessor's office

For each taxpayer requested by the County Auditor's office and/or County Assessor's office:

1. Review Business Tangible Personal Property Assessment Return (Form 103) provided by the taxpayer
2. Review Schedule of Deduction from Assessed Valuation from Personal Property provided by the taxpayer
3. Confirm the term of the abatements
4. Calculate the abatements
5. Review the abatements calculated by the taxpayer and by the Assessor's office
6. Reconcile any differences with the Assessor's office

Fees

Our fees for the services outlined above will be based upon our time and expenses for such specialized services and are estimated to be not less than \$5,000 and to not exceed \$10,000 annually. We will advise you if it appears that our fees will exceed \$10,000. Such fees will be billed upon completion of service and are payable within thirty days thereof.